

Cortaro Water Users' Association
as agents for
Cortaro – Marana Irrigation District
12253 West Grier Road • Marana, Arizona 85653
Telephone: (520) 682-3233

Ms. Jean Gray
Financial Manager
WAPA Desert Southwest
PO Box 6457
Phoenix AZ 85005

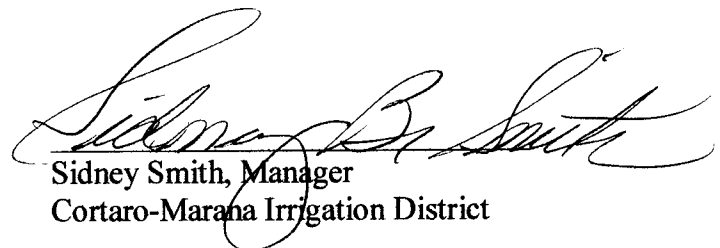
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October 19, 2004

Dear Ms. Gray,

The Cortaro-Marana Irrigation District believes that the Navopache Electric Cooperative, Inc. Section 12 and GPCP language is a well thought provision, which protects customers. We would adopt that language as a recommendation.

Sincerely,


Sidney Smith, Manager
Cortaro-Marana Irrigation District